

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING STATE TREASURER

## REGULAR MEETING OF THE STATE TAX COMMISSION

## **AGENDA**

DATE OF MEETING: March 10, 2004

PLACE OF MEETING: Bureau of Local Government Conference Room A

1<sup>st</sup> Floor Treasury Building

Lansing, MI

TIME OF MEETING: 9:30 A.M.

The following items are on the agenda for this meeting.

- 1. Approval of the minutes of February 24, 2004 as presented.
- 2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification. **Scheduled for 9:30 A.M.**
- 3. Discussion of meeting on 3-5-04 regarding the reporting of assets by electric cooperatives. **Scheduled for 10:00 A.M.**
- 4. Scheduled for 11:00 A.M. TELEPHONIC CONFERENCE

Classification Appeal No. 03-044, Ona Isley Benona Township, Oceana County. Current Classification: Residential Real. Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real. PTD Staff Recommendation: Residential Real.

- 5. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
- 6. Proposed annual report to the Governor for consideration by the Commission.
- 7. Presentation by David Berquist regarding trends in communication.
- 8. Proposed STC Bulletin No. 7 of 2004 regarding millage rollbacks. To the Commission for its review and action.
- 9. Proposed memo to assessors and equalization directors informing assessors that they are required to submit STC Form 3637 to the STC if they value public utility property using

- some method other than the NEW STC personal property multiplier tables. To the Commission for review and action.
- 10. Proposed memo to equalization directors and county boards of commissioners regarding equalization of the personal property classification in counties where an equalization factor greater than 1.0000 is applied by the county to local units which use the "New" personal property multipliers contained in STC Multiplier tables H and I. To the Commission for review and action.
- 11. Proposed letter to Rhonda Mrock-Parks. To the Commission for review and approval.
- 12. Memo from David Lee, Manager, Valuation Standards Section, to William Fowler, Assistant Administrator, regarding Equalization Directors Certification. To the Commission for review and action.
- 13. Enbridge Pipeline Company economic allowance for line 6B for 2004 assessments.
- 14. Memo from Ross H. Bishop, Assistant Attorney General, Revenue and Collections Division, regarding *Keweenaw Bay Indian Community v Naftaly, et al*, U.S. Western District Court of Michigan, Docket No. 2:03-CV-0170. To the Commission for review and action.
- 15. Discussion of appeals of DEQ determinations on applications for Air and Water Pollution Control Exemptions.
- 16. MCL 211.154 Petition 154-03-1394 Whitecaps Racing An official order was issued on January 27, 2004. Notice was received that the official order submitted cannot include the year 2002. The parcel code number submitted is for real property on leased land. The 2002 year has to be submitted with a parcel code number indicating personal property on leased land. The 2002 year will be submitted under new file number 154-03-1218. Staff recommendation: Acceptance of the Amended Official Order.
- 17. MCL 211.154 Petition 154-01-1066 Thomas Lynch An official order was issued on December 11, 2003. Notice was received that an incorrect amount had been submitted for the Requested Taxable Value for the year 2003. Staff recommendation: Acceptance of the Amended Official Order.
- 18. MCL 211.154 Petition 154-01-2594 John E. & Federick H. Gay An official order was issued on December 11, 2003. Notice was received that incorrect amounts had been submitted for the Original Assessed, Requested Assessed, Original Taxable and Requested Taxable values for the year 2003. Staff recommendation: Acceptance of the Amended Official Orders.
- 19. MCL 211.154 Petition 154-01-2603 Marc E. Rauch & Wanda Perkins An official order was issued on December 11, 2003. Notice was received that an incorrect amount had been submitted for the Requested Taxable value for the year 2002. Staff recommendation: Acceptance of the Amended Official Order.

- 20. MCL 211.154 Petition 154-02-2629 Thomas Dutcher An official order was issued on June 24, 2003. Notice was received that the property had a transfer of ownership prior to the official order having been issued. Staff recommendation: Rescind the Official Order.
- 21. MCL 211.154 Petition 154-02-2637 Ruth Sjoberg Trust An official order was issued on December 11, 2003. Notice was received that the property had a transfer of ownership prior to the official order having been issued. Staff recommendation: Rescind the Official Order.
- 22. MCL 211.154 Petition 154-02-2639 Glen & Joanna Magrane An official order was issued on December 11, 2003. Notice was received that the property had a transfer of ownership prior to the official order having been issued. Staff recommendation: Rescind the Official Order.
- 23. MCL 211.154:

Petition 154-03-2119/Parcel No. 03-54-276-086-00

Petition 154-03-2131/Parcel No. 03-54-277-124-00

Petition 154-03-2133/Parcel No. 03-54-277-126-00

Petition 154-03-2134/Parcel No. 03-54-277-127-00

Petition 154-03-2137/Parcel No. 03-54-277-131-00

Petition 154-03-2138/Parcel No. 03-54-277-134-00

Petition 154-03-2138/Parcel No. 03-54-277-134-00 Petition 154-03-2139/Parcel No. 03-54-277-135-00

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Petition 154-03-2145/Parcel No. 03-54-277-141-00

Petition 154-03-2146/Parcel No. 03-54-277-142-00

Petition 154-03-2153/Parcel No. 03-54-278-149-00

Petition 154-03-2161/Parcel No. 03-54-278-157-00

Petition 154-03-2169/Parcel No. 03-54-278-165-00

Petition 154-03-2172/Parcel No. 03-54-278-168-00

Petition 154-03-2178/Parcel No. 03-54-278-174-00

Petition 154-03-2182/Parcel No. 03-54-278-178-00

These parcels of property had transfers of ownership before the State Tax Commission made a determination. The assessor indicated that the parcels are on the 2004 assessment roll. The assessor will be instructed to submit new petitions to add the new taxpayer to the assessment roll for 2003 for both the summer and winter tax levy or to add them to the winter tax levy only, if applicable. Staff recommendations: The files be dismissed.

- 24. MCL 211.154 Petition 154-03-0949 Fleet Business Credit Corp. An official order was issued on November 13, 2003. Notice was received that incorrect amounts had been submitted for the Requested Assessed and Requested Taxable values for the year 2003. Staff recommendation: Acceptance of the Amended Official Order.
- 25. MCL 211.154 Petition 154-03-1464 DeGiulio Industries Inc. An official order was issued on February 10, 2004. Notice was received that incorrect amounts had been submitted for the Requested Assessed and Requested Taxable values for the year 2002. Staff recommendation: Acceptance of the Amended Official Order.

- 26. MCL 211.154 Petition 154-03-1603 William G. Nutting MD PC An official order was issued. Notice was received that petition was submitted in error. Staff recommendation: Rescind the Official Order.
- 27. MCL 211.154 Petition 154-03-1897 G & N Enterprise Inc. An official order was issued on February 24, 2004. Notice was received that an incorrect amount had been issued for the Original Taxable value for the year 2001. Staff recommendation: Acceptance of the Amended Official Order.
- 28. Request from the attached listed units for re-certifications and new certifications of computerized tax rolls. Staff Recommendation: Approve.
- 29. TIF Audits. To the Commission for its review and approval.
- 30. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
- 31. Water Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.
- 32. Water Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification. Staff Recommendation: Approve.
- 33. Air Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 34. P.A. 328 of 1998 Personal Property Exemption Application to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.
- 35. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 36. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.